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Work Stress, Multiple Foci of Commitment and Turnover Intention:

Unpacking the Job-Demands Resources Model

Master's Thesis

Strategic Human Resources and Leadership

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Abstract

Employee retention has been one of the main challenges for Professional Service Firms (PSFs). PSFs are known to rely on the expertise of their employees. Thus, it is necessary to study the drivers of employee turnover intention. Using the Job Demands-Resources (JD-R) model, this thesis examined the interaction effects between work stress and multiple foci of commitment (i.e. organizational commitment, profession commitment and client commitment), as well as their main effects on turnover intention. The sample is drawn from junior and senior auditors in accounting firms located in Indonesia. Consistent with the theoretical framework, the results show that work stress has a dampening effect on the relationship between organizational commitment and turnover. The same evidence is found for profession commitment. In a different direction, work stress strengthens the positive commitment-turnover intention relation. Moreover, work stress shows the relatively strongest effect on turnover intention and it is robust in several analyses. Organizational and profession commitment are also found to be negatively related to turnover intention. As such, this paper highlights the need for managers to not only focus on work stress or commitment separately, but to take into account their joint effects as well.

Keywords: JD-R model, PSF, work stress, multiple foci of commitment, organizational commitment, profession commitment, client commitment, turnover intention

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Chapter 1

Introduction

Professional Service Firms (PSFs) are distinguished from other type of firms for having a focus on a workforce with a high level of expertise (Olsen, Sverdrup, Nesheim, & Kalleberg, 2016). Employees play a crucial role in ensuring the success of their business, as they are the source of its competitive advantage (von Nordenflycht, 2010). Hence, it is crucial for management to retain the professionals in this type of organization.

One way to predict the intention to stay in an organization is by assessing the employee commitment (Bosshoff & Mels, 2000). Studies about employee commitment have been dominated with organizational commitment (Meyer & Espinoza, 2016). In addition, profession commitment is also found to be one of the most influential factors to determine turnover intentions in PSFs (Yalabik, Swart, Kinnie, & van Rossenberg, 2017). Nonetheless, it has long been recognized that employees can also be attached to multiple workplace targets (Becker, 2016). In PSFs context, these professionals play a boundary-spanning role, which requires “interactions with many people, both inside and outside the organization, with diverse needs and expectation” (Goolsby, 1992). These interactions with various parties may create additional, synergetic, as well as conflicting foci of commitment (Swart, Kinnie, van Rossenberg, & Yalabik, 2014). For example, an interaction with an external party, such as a client, may create a commitment to the client. With this connection, employees’ commitment to their organization may be distracted, and thus affect their intention to stay. Yalabik et al. (2017) examined the effect of these foci of commitment on turnover intention in the PSF context. They did not, however, look at these effects in the context of work stress.

Accounting firms, one of the examples of a PSF, will be the main object of this thesis. More specifically, the focus will be on junior and senior auditors. Junior and senior auditors are positioned in the middle of the job hierarchy (Otley & Pierce, 1996) in which they are exposed with high levels of stress due to their pivotal role to audit deliverables (Willet & Page, 1996). Further, their work is seen as the foundation of the final product, i.e. the auditor’s opinion. This type of PSF is infamous for having high levels of job demands, which in return cause high levels of work stress (Fisher, 2001; Rebele & Michael, 1990). Thus, reducing levels of work stress becomes one of the main agenda points in PSFs, since this factor makes the employees more inclined to quit the organization. In this case, the job demands are too high that they are unable to handle the pressure to continue working in a particular PSF. Although the turnover rate is, to a certain level, tolerable, it is still seen as a dysfunctional situation (Bosshoff & Mels, 2000). Importantly, when there are not many organizations in the PSF context act on to reduce the amount of work stress in the

work environment. Jamal (1984; 1985) found that when an employee has a high perception of work stress, he or she loses the sense of belonging to the organization, implying that their organisational commitment is reduced. In a report by Willis Tower Watson (Bechan & Tse, 2016), one third of the participating companies found employees retention to be their largest challenge. Moreover, a report by a consultancy firm, Michael Page, (2015) showed that more than fifty percent of the participants in PSF intend to leave the organization within the next twelve months. This happens especially in emerging markets. Additionally, the report showed that one of the top drivers for employee retention is the organization's ability to manage job-related stress.

Several meta-analysis studies have been done to describe the antecedents of turnover intention (e.g. Griffeth, Hom & Gaertner, 2000; Steel & Ovalle, 1984). These studies found that employee commitment is one of the most critical predictors of turnover intention. Social Exchange Theory (SET) is commonly used as the basic premise to explain the employee behaviour. At the heart of the SET lies the assumption that social behaviour is the result of a mutually beneficial exchange between two parties (Emerson, 1976). Despite its frequent use, previous studies grounded in this theoretical lens typically do not include another important factor that affects the intention to quit, which is the level of work stress. Work stress is found to have a positive relationship with turnover intention (Jamal, 1990). Moreover, work stress is inevitable, particularly in the nature of work of PSF context. As such, in order to capture the existence of work stress on commitment-turnover relationship, this thesis utilizes the Job-Demands Resources (JD-R) model. The JD-R model is commonly associated with the employees' well-being. This model emphasizes on the interconnectedness between job demands and job resources, importantly, balancing these two factors to minimize their impact on employees' health and maximize their effects on motivation, which improves organizational outcomes. The JD-R model has been used extensively to conduct research on organizational outcomes in the existing literature (e.g. Bakker & Demerouti, 2007; Bakker, Demerouti, & Schaufeli, 2003; Rattrie & Kittler, 2014). Moreover, a longitudinal study by Elangovan (2001) is one attempt to analyse the causal ordering of stress, satisfaction, commitment and turnover intention. Nevertheless, none of these studies analyzed the potential moderating effects of work stress and the multiple targets of commitment (i.e. organizational, profession and client commitment) on turnover intention in terms of the JD-R model. Thus, there is a gap in the existing literature to examine this relationship in a new perspective.

The necessity of this study relates to the interconnectedness of work stress and the multiple foci of commitment in the PSF context. The impact of one might be affected by the other and vice versa. As such, this thesis aims to gain insights into the relationship between work stress, the multiple foci of commitment and turnover intention based on the JD-R model, by investigating both the main effects and possible

moderating effects. Something which has never been done before. In order to meet the research objectives above, the following research questions have been formed:

1. *What is the independent effect of each foci of commitment (organizational commitment, profession commitment and client commitment) on turnover intention?*
2. *What is the independent effect of work stress on turnover intention?*
3. *What is the interaction effects of work stress and each foci of commitment (organizational commitment, profession commitment and client commitment) on turnover intention?*

The main contribution to the existing literature is to unpack and extend the JD-R model by analysing the potential interaction effects of work stress and commitment on turnover intention. Moreover, to my knowledge, this thesis will be the first to study the moderating effects of work stress and multiple foci of commitment, instead of just focusing on one target of commitment which is commonly used. This includes organizational commitment, profession commitment and client commitment.

At least two minor contributions can also be drawn from this thesis. Firstly, there has been little attention for the independent effect of client commitment on turnover intention (Yalabik et al., 2017). The direction and significance of the effect of client commitment on the intention to quit has been inconclusive. This thesis includes this relationship to be unravelled as one of the main effects in the analysis. Secondly, this research takes place in the PSF context, specifically in an accounting firm. Most research about work stress has focused on healthcare and academia (e.g. Brewer & McMahan, 2003; Taris, Schreurs, & van Iersel-van Silfhout, 2001; Mosadeghrad, 2013; Jamal, 1984). Hence, this thesis aims to gain insights into work stress effects in the PSF context in order to add to the existing literature.

The results show a dampening effect of work stress on the relationship between organizational commitment and turnover intention. The same outcome is found when profession commitment, as opposed to organizational commitment, is analysed. Furthermore, work stress intensifies the positive relationship between client commitment and turnover intention. In relation to the main effects, work stress is found to have the strongest effect on intention to quit, and it is robust to different analyses. Additionally, the results show that commitment to organization and commitment to profession have significant negative effects on turnover intention. Client commitment, however, shows no significant effect on turnover intention.

This research is structured as follows: the next chapter will present the theoretical framework to describe the key concepts and the relationships between variables used in this research, and will thus generate various hypotheses to be tested. In Chapter 3, the methodology used in this research will be described. Chapter 4 outlines the results of the analysis, which consists of preliminary analyses and hypotheses testing. Lastly, the discussion and conclusion are outlined in Chapter 5.

Chapter 2

Theoretical Framework

This chapter outlines the theories used as the basis for this thesis. As the main contribution of this research is to unpack the Job Demand-Resources Model (JD-R), the first sections will describe and extend the model. The second part describes the main independent and dependent variables in which the hypotheses for individual effects are formulated. The third part of this theoretical background will provide the theoretical underpinning of the hypothesized moderating effects. The chapter ends with a graphical representation of the final model.

2.1 Job Demands-Resources Model: Unpacking the Model

The study of the commitment-turnover relationship has been predominantly characterized by the Social Exchange Theory (SET). SET posits that when an individual receives a beneficial treatment from another individual, the other individual expects a return action that is equally beneficial (Blau, 1964). Importantly, the balance between take and give in this situation has to be taken into account by both individuals. Otherwise, the imbalance might have negative implications for their relationship (Blau, 1964; Shore & Barksdale, 1998). This theory is applicable to the employee-employer relationship. When employees perceive sufficient support and good treatment from the employer, they may feel obliged in exchange to the company (Cropanzano & Mitchell, 2005; Noblet & Rodwell, 2009). For instance, the employee may feel committed to the organization. According to SET, employees enter into a psychological contract with their organisation (Shore & Barksdale, 1998). If they feel that their efforts are not being reciprocated by the organization, their work strain/stress will increase and their commitment will decline. The SET, however, does not take into account the potential complexity and moderator effects of the relationships between turnover intention, commitment and work stress. Hence, this thesis makes use of the Job-Demand Resources (JD-R model).

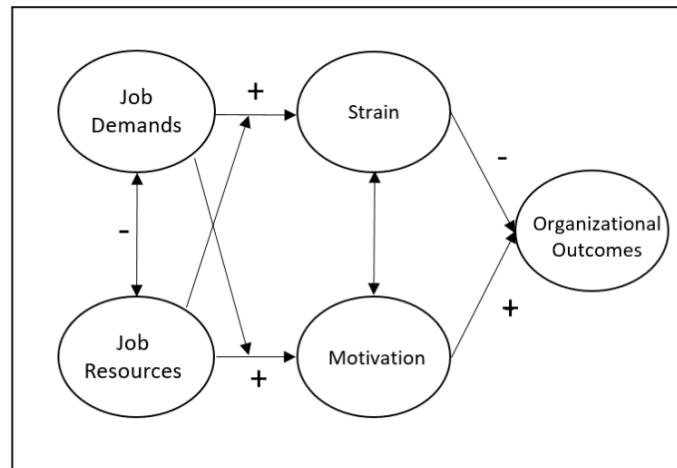
The JD-R model was developed as a reaction to the existing models at that time. To some extent, the JD-R combines two models (Bakker, Demerouti & Schaufeli, 2003). Firstly, the job characteristics model, in which the focus is on job resources and work motivation only, and secondly, the demand-control model, in which the focus is on the combination of high job demands and low autonomy. Instead, the JD-R model looks at the connection between job demands and job resources, and how they determine job strain and job motivation through dual processes.

The basic premise of the JD-R model (Demerouti, Bakker, Nachreiner & Schaufeli, 2001; Bakker et al., 2003; Bakker & Demerouti, 2006) is that all factors that are associated with job stress can be categorized in two separate classifications: job demands and job resources. Bakker & Demerouti (2006) describe job demands as “those physical, psychological, social, or organizational aspects of the job that require sustained physical and/or psychological (cognitive and emotional) effort or skills and are therefore associated with certain physiological and/or psychological costs.” Job resources, on the other hand, are defined as “those physical, psychological, social, or organizational aspects of the job that are either/or: 1.) Functional in achieving work goals. 2.) Reduce job demands and the associated physiological and psychological costs (3) Stimulate personal growth, learning, and development.” As such, job resources are required to deal with job demands, and they provide direct positive value as well in the form of enhanced motivation. Thus, one could think of a large number of difficult tasks as a job demand, but the potential negative effect of that job demand may be diminished by the existence of a job resource such as feedback on the task. Additionally, this feedback may motivate the employee to perform better.

Two different processes play a role in the determination of job strain and motivation. The first is the *health impairment process*, in which individuals will ultimately end up in a state of exhaustion as a result of poorly designed jobs or chronic job demands. Consistent exposure to these factors may ultimately lead to a breakdown. The second process is the *motivational process*, in which job resources could increase motivation. Resources may help employees to grow and learn (intrinsic motivation) or aid the employees in accomplishing their tasks (extrinsic motivation).

The last component of the JD-R is the moderating effects of job demands and job resources. In the JD-R, certain job resources may be effective in reducing the effect of job demands on strain. One example of a resource is a high-quality relationship with your supervisor. This resource puts the job demands in another context, and it may allow you to be more open with the supervisor. As such, any demands by that supervisor may exert a lower strain on the employee. The graphical representation of the JD-R is summarized in Figure 1 below:

Figure 1. Graphical Representation of JD-R model. Source: Bakker & Demerouti (2006)

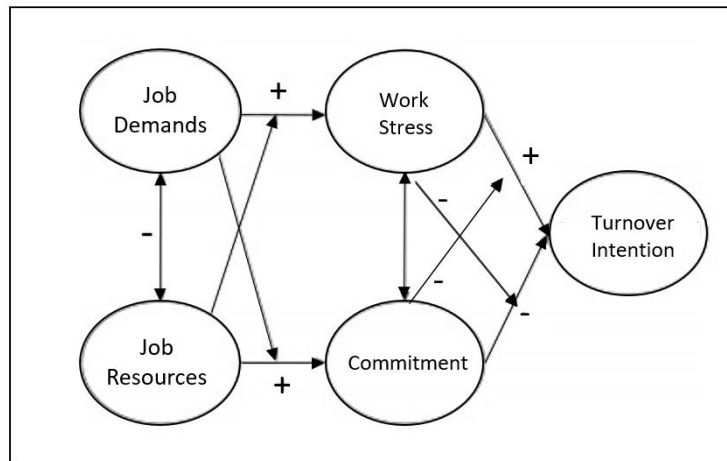


This thesis focusses on the relationships between the multiple foci of commitment, work stress and the organizational outcome of turnover intention. In this thesis, work stress is defined as “a particular individual’s awareness or feeling of personal dysfunction as a result of perceived conditions or happenings in the work setting”. Although Bakker & Demerouti (2006) do not offer a literal operating definition of the concept of strain, they often suggest that stress is closely related or equivalent to job strain. Hunter & Thatcher (2007), for instance, describe job strain as a combination of feeling nervous and tense as a result of personal experiences or issues in their work setting. They also equate the term to ‘felt job stress’, as defined at the start of this paragraph. As such, this thesis will consider job strain and work stress to be conceptually equivalent. Additionally, in this thesis it will be argued that commitment is conceptually closely related to the concept of motivation in the JD-R model. In Bakker et al. (2003), involvement is a synonym for motivation. In their model, they find a strong positive relationship between involvement and commitment (beta coefficient of 0.84). As such, commitment is one of the main motivational factors in the JD-R model. Lastly, turnover intention will be the organizational outcome of interest.

It is valuable to note that this thesis does not aim to make use of the entire JD-R model. This thesis takes the job demands and job resources as given. Instead, the thesis accepts the JD-R as the main model that is able to explain the two independent variables of interest: commitment (motivation) and work stress (job strain). Additionally, this thesis also argues that the JD-R could potentially be extended. In the JD-R model, it is conceptualized that work stress negatively affects organizational outcomes, while commitment positively affects organizational outcomes. One thing that is not clearly described, however, is the moderating effects that both variables may have on one another. For instance, an individual may be highly committed, and the individual may experience a large degree of work stress, but the high level of

commitment may reduce the potential effect of work stress on organizational outcomes. This will be elaborated upon later. For now, it is sufficient to summarize this reasoning in the diagram in Figure 2 below:

Figure 2. Extension and Current Application of JD-R model of Bakker & Demerouti (2006).



2.2 Dependent and Independent Variables

2.2.1 Turnover Intention

Turnover intention refers to “an attitudinal orientation or a cognitive manifestation of the behavioural decision to quit” (Elangovan, 2001). It is accepted as one of the most important predictors of subsequent behaviour, i.e. actual employee turnover, i.e. leaving the PSF (Firth, Mellor, Moore, & Loquet, 2003; Yalabik et al., 2017; Robinson, Griffeth, Allen, & Lee, 2012; Stanley, Vandenberghe, Vandenberg, & Bentein, 2012). Leaving an organization also creates an unfavourable situation for the employer, since it requires them to find a replacement to fill in the vacant position (Blau, 2007). In the PSF context, this may be more of an issue, as PFS are usually characterized by as having a workforce with a high level of expertise (Olsen et al., 2016). This implies that the employees are the competitive advantage for PSFs (von Nordenflycht, 2010). In other words, the employees play a crucial role to ensure the success of the business. Additionally, non-human assets tend to be relatively unimportant in PSFs (von Nordenflycht, 2010). Thus, it will be especially problematic when PSFs have a high risk of turnover intention. Hence, it is pivotal to find a way to retain people in order to survive and beat the competition (Boshoff & Mels, 2000).

At least three studies about employee turnover grounded on the JD-R model have been done (Bakker et al., 2003; Cuyper, Mauno, Kinnunen & Mäkikangas, 2011; Jourdain & Chênevert, 2010). In Bakker et al. (2003), job resources are found to be positively related to involvement (commitment), which

in turn reduced the intention to leave the company. Additionally, the evidence showed a negative relationship between job resources and strain, which in turn increases the intention to leave the company. In a similar vein, Cuyper et al. (2011) found job resources as the most important predictors to turnover intention and suggests that social support systems are necessary to keep positive attitudes, which will assist in retaining employees. Moreover, in Jourdain & Chênevert (2010) strain is negatively associated with commitment, both of which affect the intention to quit. None of these papers, however, analyse potential interaction effects of work stress (strain) and multiple foci of commitment (motivation/involvement) on turnover intention in the PSF context.

2.2.2 Commitment

Meyer & Herscovitch (2001) described commitment as “a force which binds an individual to a course of action relevant to one or more targets”. Commitment is commonly seen as a multidimensional construct (Allen, 2016), which is reflected in the fact that previous research on commitment has been dominated by the ‘Three-Component Model’ (TCM) developed by Meyer & Allen (1991). Despite the wide use of TCM, recently critique has increased. The critiques are mainly related to the definition, content, measurement, and practicality of the construct (Klein, Molloy, & Cooper, 2009; Klein, Molloy, & Brinsfield, 2012). Hence, this thesis uses the reconceptualization of Klein, Cooper, Molloy, & Swanson (2014) in which commitment is defined as “a volitional psychological bond reflecting dedication to and responsibility for a particular target”. They refer to this as *Klein et al., Unidimensional, Target-free (KUT)*. Important attributes from this new thought are: commitment as *a psychological band* means it is a dynamic psychological state; *volition* refers to having the individuals themselves to choose whether to be committed or not, in spite of the perceived bond that comes after; *target-free* concerns the items to measure commitment, which are relevant to any target (Klein et al., 2014).

KUT is seen to fit better because of two reasons. First, the emphasis on being target free makes it easier to compare the results across different foci of commitment (Klein et al., 2014), which is a core component of this thesis. Moreover, with the use of standardized items for any type of commitment target in KUT, potential difficulties, which for instance arise in TCM, in finding comparable measures for different types of commitment are avoided. Second, this research can benefit from the conciseness of KUT, as only four items are used. In practice, this may prevent respondent’s weariness which improves the quality of the responses.

In the JD-R model, commitment is seen as one of the key components to predict organizational outcomes. Moreover, in Bakker et al. (2003) turnover intention is one of most noticeable consequences

from low levels of commitment, where a negative association was drawn. This implies that when employees are highly committed to the organization, they will be less inclined to leave the organization.

2.2.3 Multiple Foci of Commitment

Nevertheless, considering the PSF context, employees can be committed to more than one target since the work requires them to interact with people outside the organization, such as their clients (Swart et al., 2014). It has long been recognized that employees can be attached to multiple groups in the workplace (Becker, 2016; Becker, Billings, Eveleth, & Gilbert, 1996). Previous studies on the commitment-turnover relationship have been focused on commitment to the organisation only. Already in 1950, however, Simon, Smithburg & Thompson (1950) recognised the different kinds of commitment to other workplace's aspects. These different types of commitment are usually differentiated regarding internal (micro), such as co-workers and supervisors, and external (macro), such as customers and clients (Meyer & Herscovitch, 2001; Becker, 2009). Rather than focusing solely on the organisation as the only entity, the new approach, which distinguishes between targets of commitment, is found to be more accurate and relevant (Becker, 2016). As of yet, various studies have attempted to seek the different effects of the multiple foci of commitment on organisation performance and employee behaviour (i.e. Olsen et al., 2016; Becker, Kernan, Clark, & Klein, 2015; Askew, Taing, & Johnson, 2015; Meyer, Stanley, & Parfyonova, 2012).

PSFs are known for having a highly educated and professionalized workforce. These professionals are not only committed to the organization where they work for, but also have a strong attachment to their occupation, which refers to professional commitment. Evidence shows that high commitment to both organization and profession have a positive relation to intention to stay in the company (i.e. Olsen et al., 2016; Becker et al., 2015). Using the JD-R model, organizational commitment has been widely investigated as an important predictor to negatively related to turnover intention. Commitment towards the profession, on the other hand, has not been analysed using the JD-R model. This research will link the use of both foci of commitment to turnover intention in the JD-R framework.

Additionally, in the PSF context, the job often entails providing consultation to parties outside the firm itself. For instance, an accountant working at an accounting firm may be required to work remotely from the client office site. Within this work setting, employees may grow a strong connection with the client, which may increase overall commitment, or perhaps decrease it (Swart et al., 2014). This type of bond between employees and client refers to client commitment. There have been limited studies regarding this commitment target (Yalabik et al., 2017). Moreover, to my knowledge there has not been research that includes client commitment in the JD-R model. This thesis will contribute to the existing literature by

investigating the relationship between client commitment and turnover intention within the JD-R framework, and the potential effect that work stress has on this relationship. In summary, this study includes three foci of commitment, namely organizational commitment, profession commitment and client commitment. The next section will further discuss the relation of these variables to turnover intention using the JD-R model.

2.2.4 Independent Effects: Each Foci of Commitment on Turnover Intention

As stated before, most research on the commitment-turnover relationship has focussed on the SET (Emerson, 1976). Repeatedly, it has been shown that organisational commitment is negatively related with employee's intention to quit the organization (Robinson et al., 2012; Yalabik et al., 2017., Vandenberghe, Bentein, & Panaccio, 2017; Meyer, Morin, & Vandenberghe 2015). As described at beginning of this chapter, this thesis aims to link this relationship using JD-R model in the PSF context. Organizational commitment has been the only commitment target that has been analysed in other papers using the JD-R model. In a similar vein as SET, according to the JD-R model, an individual with a low commitment to the organization, will be more inclined to leave the organization and vice versa (Bakker et al., 2003). Within the JD-R model, this is the result of an imbalance between job demands and job resources (Bakker & Demerouti, 2006). Commitment, in the form of motivation, is low when job resources and job demands are low, due to a lack of challenging work, or when job resources are low and job demands are high, as employees then lack a sufficient amount of support to deal with the high job demands. Strain is low in the former situation, but high in the latter. This leads the following hypothesis:

H1: Organisational commitment is negatively related to turnover intention.

Profession commitment is defined as the employees' commitment to a certain profession or occupation (Parasuraman & Nachman, 1987). It is found to be one of the commitment targets that influences the employees' turnover intention (Olsen et al., 2016). In PSF context, these professionals are seen to be the key component of the organization, thereby they hold a strong position within PSF. PSFs rely on the expertise of their professionals to provide good services. Using SET, Weng & McElroy (2012) found evidence that profession commitment is negatively related to the intention to quit an organization. With the perspective of the psychological contract, when the expectation from the employees side regarding their career growth are fulfilled by the organization, they are more inclined to stay to develop their set of skills related to their occupation. The results from this study also support the idea that profession commitment work in synergy with organizational commitment, where the increase and decrease of profession commitment will also affect organizational commitment in the same direction.

Profession commitment, however, has not been studied using JD-R model. In the view of this framework, the profession commitment-turnover intention relationship can be explained by the amount of resources provided by the organization. An example is that the resources can be in a form of programs and opportunities offered by the organization that may develop the employees' professionally in their current occupation. When these resources meet the needs of those who are highly committed to their profession, thus they become more attached to the company and will less likely intend to quit. In contrast, if the company fails to provide the needs from these employees with high profession commitment, thereby they would search for other opportunities elsewhere and will be more likely to leave their organization. This leads to the following hypothesis:

H2: Profession commitment is negatively related to turnover intention.

Client commitment is defined as the employees' attachment to a particular client assigned to them (Yalabik et al., 2017). Various authors have studied the other foci of commitment, such as supervisor commitment, union commitment, co-worker commitment and team commitment (e.g. Robinson et al., 2012; Yalabik et al., 2017; Becker et al., 2015; Vandenberghe et al., 2017). However, little attention has been given to client commitment in the PSF context (Yalabik et al., 2017; Swart et al., 2014). As described earlier, in the JD-R model, only commitment to organization has been included, in which it has a negative association with turnover intention. Client commitment, in contrast, is expected to have a different direction that is a positive relation with intention to quit. To gain insight on this relationship, this thesis extends the model by adding client commitment.

The nature of work in PSFs requires the employees to work on the basis of the client's needs, which may put their own organization as a second priority. For instance, in an accounting firm, employees work to meet the client's deliverables. On top of that, it may be necessary for them to stay at the client's site to speed up the process and get access to the documents faster. Thus, these professionals have extensive contact with the clients more than with their own company (Swart et al., 2014). In line with SET, when the employees are physically distant with their own organization, this extensive interaction with the client is expected to create a psychological bond with the client, while the bond with the organization dissipates (Yalabik et al., 2017; Olsen et al., 2016). This employee-client relationship forms a distance between employees and their own company. This distance creates a high level of client commitment that potentially could lead to employees leaving the company.

In the JD-R model, one could argue that a larger distance from the employee to the firm might reduce their access to company resources and increase the access to resources offered by the client, while the demands remain high. As such, when an employee has to work for a particular client for a long duration,

the overall level of motivation does not change, but the cause of that motivation will. Instead of having a high motivation as a result of high job demands and high job resources, the employee will be motivated as a result of client job resources and client job demands. This may increase client commitment and decrease organizational commitment, thereby lowering the hurdle with regard to leaving the organization and moving to the client. This leads to the following hypothesis:

H3: Client commitment is positively related to turnover intention.

2.2.5 Independent Effect: Work Stress on Turnover Intention

Parker and DeCotiis (1964) view work stress as “a particular individual’s awareness or feeling of personal dysfunction as a result of perceived conditions or happenings in the work setting”. Several studies have focused on defining work stress and its impact on organizational outcomes (e.g. Hang-Yue, Foley, & Loi, 2005; Beehr & Franz, 1987; Beehr & Newman, 1978). As discussed, this thesis views work strain as being conceptually equivalent to work stress. In the JD-R model (Bakker & Demerouti, 2006), work stress is at its highest possible level when job demands are high and job resources are low, stress is at an average level when job resources are high and job demands are high, and stress is low whenever job demands are low.

Take, for instance, an intern. The intern will be new on the job, which implies that the job will be demanding regardless of the task. Following the JD-R, this implies that he or she will have either an average level of stress or a high level of stress, depending on the resources at his or her disposal. The resource could be a supervisor. If the supervisor provides concrete and timely feedback, the intern may only experience average strain and be highly committed. The average level of work stress may somewhat increase the intention to quit, as in Bakker et al. (2003), but the high level of commitment will compensate for that by decreasing the intention to quit. An intern with a supervisor that does not provide constructive and timely feedback, however, may experience high work stress and low commitment. As such, the effect of work stress on turnover would be amplified, and the compensating factor of commitment would disappear, as motivation is now low. In this case, employees might perceive their job as to only achieve “goals/target” without any emotional attachment when confronted with high job stress (Michael, Court, & Petal, 2009). This would make the intern more likely to conclude that the job is not for him or her, resulting in the intern quitting. This leads to the following hypothesis:

H4: Work stress is negatively related to turnover intention.

2.3 Interaction Effects: Work Stress-Each Foci of Commitment on Turnover Intention

Few scholars have done studies related to the moderating effects of work stress and organizational commitment (i.e. Schmidt, 2007; Hunter & Thatcher, 2007; Siu, Spector, Cooper, Lu, & Yu, 2002). According to these studies, interaction between organizational commitment and work stress are significant and results in higher job displeasure and withdrawal behaviour. Moreover, the moderating effects of work stress and each foci of commitment on an organizational outcomes can be seen from two different lenses. As such, several hypotheses will be developed upon these two reasons. I will begin by elaborating the moderating effects of works stress and organizational commitment. Figure 3 portrays the moderating effects based on both arguments.

Figure 3. Interaction Effects of Work Stress and Organizational/Profession Commitment on Turnover Intention

Work Stress	High	High Turnover Intention	Moderate Turnover Intention
	Low	Moderate Turnover Intention	Low Turnover Intention
	Low		High
Organizational/Profession Commitment			

The first argument, in the view of the JD-R model, employees with high commitment to the organization will have lower turnover intention. These highly organizationally committed employees are loyal and emotionally attached to the company, as well as feel comfortable with the workplace. On top of that, they commonly manifest the behaviour and attitudes that company embrace (Becker et al., 1996). Having a high sense of belonging, these employees do the work, not only because they have to, but they are passionate to achieve company goals (Michael et al., 2009). When the work stress level in the workplace is high, however, the situation may change by means that it will weaken the negative relationship. Work stress is caused by high job demands and low job resources, and thus this condition will affect employees' behaviors towards the organization. Under high levels of work stress, on one hand, employees with low commitment to the organization may respond by ignoring the work which leads to higher intention to leave the company. This indicates that as the sense of belonging is low, thereby they simply perform the job as finishing a target with less emotional involvement. On the other hand, when employees are highly committed to the organization and the work stress level is rather low, hence, this level of work stress will not detach them from the company. A situation may arise in which the employee faces high levels of work stress, despite being very organizationally committed. In that situation, work stress might reduce the negative effect of commitment on turnover intention. It is not that work stress reduces commitment, but

rather work stress overtakes the thought process of the employee, making him or her focus on the negatives as opposed to the positives of his or her inherent level of commitment.

The second argument is that organizational commitment buffers the effect of work stress on turnover intention. As described previously, employees that experience high level of stress will have higher intention to leave the company. Nevertheless, with the presence of a high organizational commitment, in return of sufficient job resources, they will be less likely to leave the company. In this view, organizational commitment works as a protective resource (Kobasa, 1982; Schmidt, 2007). Moreover, Schmidt (2007) found that with a high level of organizational commitment, employees will be less affected by the adverse impact from high levels of work stress, which leads to a moderate level of turnover intention. This implies that it offers stability to the employees even when they are exposed to high level of work stress. Therefore, with this buffering effect, it is expected that high organizational commitment will weaken the positive relationship between work stress and turnover intention. This leads to the following hypotheses:

H5a: An increase in the level of work stress weakens the negative relationship between organisational commitment and turnover intention

H5b: An increase in the level of organisational commitment weakens the positive relationship between work stress and turnover intention

The interaction effects of work stress and profession commitment on turnover intention is expected to work in a similar manner as work stress-organizational commitment, which is also portrayed in Figure 3. Again, there will be two arguments to explain the effects. Firstly, with the JD-R model in mind, employees who are highly committed to their profession will be less likely to leave the organization, as they perceive the company as capable to accommodate their needs to sharpen their skills in a certain profession. However, if employees are in a stressful work environment, they may value these resources less. In other words, profession commitment reduces turnover intention, but if work stress is high this effect is diminished. Thus, work stress does not directly affect profession commitment, but instead it may incite the employee to fulfil his or her commitment to the profession in an organization with lower work stress.

Secondly, as the employees experience high level of stress, the intention to quit the company will also increase. However, when they are highly committed to the profession, this will decrease the turnover intention because they perceive the company as being capable to provide the resources they need to be a more skilful profession, even when the work stress is high. As such, the intention to quit will relatively be in a moderate level. In other words, high level of profession commitment will diminish the positive relationship between work stress and intention to quit. This leads to the following hypotheses:

H6a: An increase in the level of work stress weakens the negative relationship between profession commitment and turnover intention

H6b: An increase in the level of profession commitment weakens the positive relationship between work stress and turnover intention

The last part highlights the interconnectedness between work stress and client commitment with regard to the intent of turnover. Figure 4 depicts the moderating effects for this section. These interaction effects work in a different manner than the previous two foci of commitment. In line with the previous descriptions, the reasoning is based on two distinct arguments. First, with a high level of client commitment, the turnover intention will also increase. In the JD-R context, this is because the employees create a strong connection with the client, and thus they do the work based on the job demands and resources of the client they serve. Additionally, when there is a presence of high level of work stress, the client commitment-turnover positive relationship will become stronger. The employees are more committed to the client and experience a high work stress from their own company, therefore they feel more comfortable with the client and have a weak bond with their own company. As such, the effect of client commitment on turnover intention may be amplified by high levels of work stress.

Figure 4. Interaction Effects of Work Stress and Client Commitment on Turnover Intention

Work Stress	High	High Turnover Intention	Very High Turnover Intention
	Low	Moderate Turnover Intention	High Turnover Intention
	Low		High
Client Commitment			

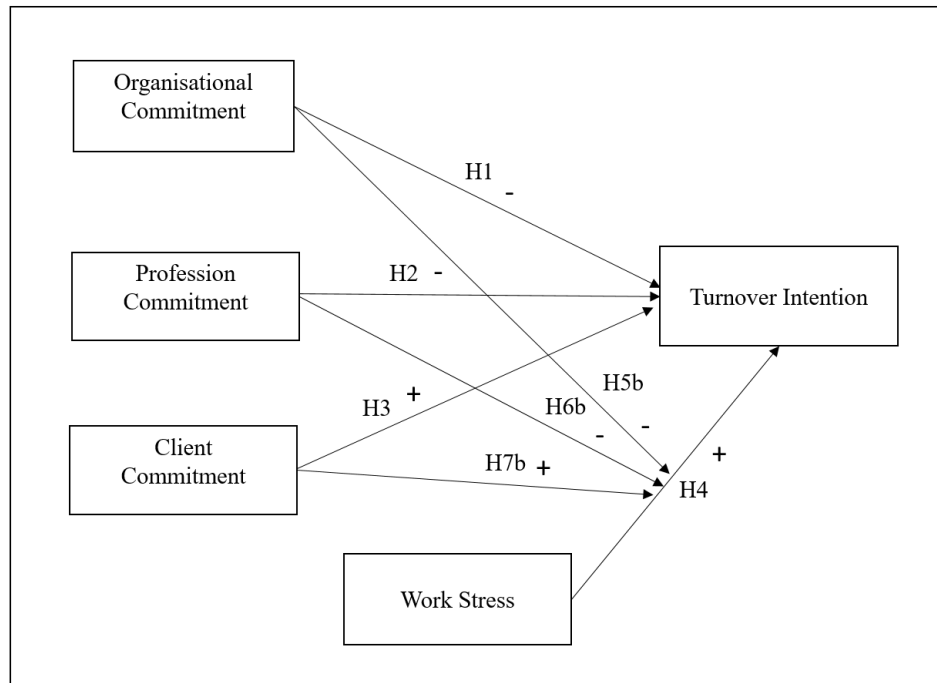
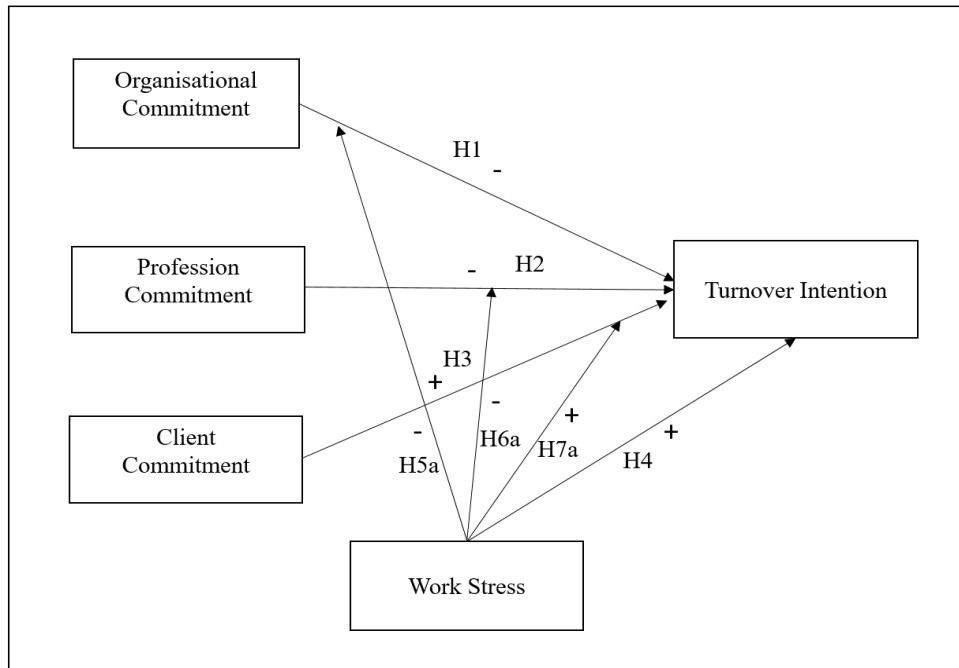
Secondly, high levels of client commitment will strengthen the positive relationship between work stress and the intention to quit. It has clearly been explained that high work stress will go in line with higher turnover intention. In this situation, when the employees are also highly committed to their client, this will more strongly encourage them to leave the organization. This leads to the following hypotheses:

H7a: An increase in the level of work stress amplifies the positive relationship between client commitment and turnover intention

H7b: An increase in the level of client commitment amplifies the positive relationship between work stress and turnover intention

The relationships that were just described are summarized in the conceptual models in Figure 5 below.

Figure 5. Conceptual Model



Chapter 3

Methodology

This chapter presents the methodology applied to this research. The first part addresses the research strategy and approach adopted. Secondly, the research integrity and ethics are elaborated upon. The data collection method is described in the third part, which is followed by the sample characteristics. The fifth section outlines the measurement instruments for all variables. Lastly, the procedures used to analyse the data are presented.

3.1 Research Approach, Integrity and Ethics

This research aims to gain insights about the relationship between work stress, the multiple foci of commitment and turnover intention. In line with most management studies, this research adopts the approach of positivist epistemology, which entails that it is only scientific studies that can make legitimate conclusions regarding real-world issues (Johnson & Duberley, 2000). This implies that the results must be independent of the researcher's views on and interpretations of the world. One way to achieve this is to make use of deductive reasoning. This involves the use of previous scientific articles and theories to develop hypotheses, which are then tested. The opposite of this approach would be the inductive approach, in which one attempts to create generalizations by observing the world. The danger in this approach is that subjective biases are more likely to influence the observations of the researcher. As such, deductive reasoning is preferred over inductive reasoning in positivist epistemology approach. Additionally, the hypotheses will be tested with the use of quantitative methods. Quantitative methods are preferred as opposed to qualitative methods, as quantitative methods allow the researcher to make general conclusions using statistical analyses, whereas qualitative methods analyse an object in its natural context, which makes its results context-dependent and not necessarily generalizable (Justesen & Mik-Meyer, 2012). In line with the goal of the method chosen, a survey is used to generate the data necessary for the analysis. Although surveys offer less detail than, for instance, case studies or interviews, surveys allow the researcher to reach a large group of people within a short period of time at a relatively low cost.

As part of research integrity, it is important to note that this thesis followed standard ethical research guidelines in which the rights of the respondents were taken into account. Before the respondents could start to fill out the online questionnaire, they were able to read a page dedicated to explaining the research

purpose. It was made clear that the use of the response gathered was strictly for the purpose of this thesis. In order to safeguard the privacy of the respondents, they had to fill out the survey completely anonymously. The participant could withdraw at any time if he or she pleased. No personal information was asked, except several questions related to the control variables. Moreover, once the respondent was done answering the survey, the online submission went directly to the researcher, thus it was kept within the survey website and only the researcher had access to it. The response was not distributed or shared with any other party, which includes the companies that were a part of the sample. All these factors allowed the respondents to answer in a more honest manner, which validates the research.

3.2 Data Collection Method

Data is collected through a web-based survey using *Qualtrics* software. The self-report online survey was distributed to junior and senior auditors in one type of Professional Service Firms (PSFs), namely accounting firms (i.e. Deloitte, EY, KPMG and PWC, also known as the ‘Big Four’) located in Indonesia in the period of April to June 2018. These types of auditors and location of the companies were selected as they were relatively more accessible to the researcher. Although this may limit generalizability, it provides an opportunity to study this type of employees, which are generally also difficult to reach. Employees that fall within this category typically have a work tenure of approximately one to four years. Moreover, PSFs, such as accounting firms, generally have several functions. Some examples are auditing, consulting, financial advisory and tax services. These functions are deemed irrelevant for this research, however, as the type of work that is needed to offer these services is similar in that employees provide expert advice to their clients on various issues (Yalabik et al., 2017).

Although the preference is for a random sampling method, this paper uses the snowball sampling method. Random sampling ensures that all potential participants would have an equal probability to participate in the survey, thereby lowering the chances that the sample would be biased in any way. Unfortunately, it is notoriously difficult to reach a sufficient amount of people, and non-response could be an important issue. As such, this research utilizes the snowball sampling approach, which allows the researcher to more easily achieve a larger number of participants for the study. Snowball sampling entails building a sample with an initially small group, which is then expanded by requesting the initial participants to invite other potential participants, who are again asked to invite others. This is an iterative process, which was ended by the researcher when the amount of 150 participants was reached, partially due to time constraints, and partially due to the reaching of the conventional minimum necessary amount of 100 observations for standard statistical tests (i.e. Hair, Black, Babin & Anderson, 2014). There may still be a

danger to the external validity, i.e. the ability to extrapolate results from the analysis of the sample to the overall population, however, which will be discussed later.

3.3 Sample Characteristics

Table 1 presents the sample characteristics of this research. In total, 165 responses were gathered, out of which 129 were complete, i.e. valid. This research only considers valid responses, as an analysis of the missing values showed that the missing values of the incomplete responses were not at random.

Table 1. Respondents' Profile

Criterion	Characteristics	N	Percentage
Age (years)	M = 25.3 Min. = 21, Max. = 32 SD = 2.028	129	100
Gender	Female Male	58 71	45 65
Company	Deloitte PWC KPMG Ernst & Young	56 28 7 38	43.4 21.7 5.4 29.7
Position	Associate Senior Associate Assistant Manager	50 69 10	38.8 53.5 7.8
Work Tenure in the Organisation	M = 32.5 months Min. = 2 Max. = 78 SD = 16.7		
Work Tenure in the Profession	M = 33.6 months Min. = 2 Max. = 78 SD = 16.3		
Work Tenure in the Client	M = 22.3 months Min. = 2 Max. = 60 SD = 16.1		

The respondents age varies from age 21 to age 32, with an average age of 25 years old. From the total sample, 45% are female, and the remaining 65% is male. Regarding the company where the respondents work, most of the respondents are from Deloitte (43.4%), while 29.7% of the respondents work at Ernst & Young. The rest of the group works at PWC (21.7%) and KPMG (5.4%). In addition, the respondents are

from three different managerial levels, with 53.5% respondents being a Senior Associate and 38.8% are at the Associate level. A relatively small group of Assistant Managers (7.8%) also participated in this research. In terms of work tenure, in average the lengths of work in both organization and professional are relatively similar (32.5 months and 33.6 months, respectively). This indicates that most of the respondents started to work in their profession in the company they work for now. This is unsurprising, given the average age of the sample (25.3). Most participants simply have not been working long enough in order to move to a different organisation or profession. Lastly, the average of work tenure in the client in which they consider to be the most significant one is 22.3 months.

3.4 Measurement Instruments

A five-point scale and seven-point Likert scale are the two most common scale used for a survey. Weijter, Cabooter & Schillewaert (2010) claimed that a five-point scale provides less degree of choice for the respondents, whereas a seven-point scale gives more nuance. Additionally, it is conventional in the existing literature to use seven points on the scale (e.g. Yalabik et al., 2017). As such, all variables in this research are measured on a seven-point Likert scale (i.e. Not at all agree, Slightly agree, Somewhat agree, Moderately agree, Mostly agree, Very agree, Completely agree).

3.4.1 Independent Variables

3.4.1.1 Multiple Foci of Commitment

The multiple foci of commitment, namely organizational commitment, profession commitment and client commitment, are measured with KUT (Klein et al., Unidimensional, Target-free) (Klein et al., 2014). The choice is described in the theoretical framework above. Although the scale was recently developed, Klein et al. (2014) argue that the reconceptualization of the prior commitment measures can diminish some common issues, such as an overlap between constructs, scale length and target specificity. Klein et al. (2014) claimed that commitment has the same meaning and works similar across targets. Thus, it indicates separate definitions and measures are not necessary, however, different targets are still considered and are not replaceable. Moreover, the commitment measures in several existing articles consist of too many items (i.e. Meyer & Allen, 1996), thereby causing respondent fatigue, especially when questions are repeated for multiple targets (Klein et al., 2014). Such respondent fatigue must be avoided, as it may lead to inaccurate answers or a larger attrition rate. Four questions are applied to measure each commitment. Some sample items are ‘how committed are you to your organization?’ and ‘to what extent do you care about your organization?’.

3.4.1.2 Work Stress as Moderator

The perceived stress at work is measured by using the scale of Parker & DeCotiis (1983). Their scale focusses specifically on stress that is invoked by work, as opposed to simply measuring stress in general. The measurement consists of 15 items related to two factors: time stress and anxiety. The number of items is relatively large compared to the other variables. As such, this research only uses the eight items which had the highest factor loadings based on their research. Items with high factor loadings are considered to be more closely related to the construct, which is work stress in this case. Some sample items are: 'Working here makes it hard to spend enough time with my family', and 'I have too much work and too little time to do it'.

3.4.2 Dependent Variable: Turnover Intention

In order to measure the intention to quit the organization, three questions following the Hom, Griffeth, & Sellaro (1984) scale were used. The items are 'I often think about quitting my job', 'What are the chances that you will look for a new job within the next 12 months?' and 'Do you intend to leave your organization in the next 12 months?'

3.4.3 Control Variables

These variables are taken into account to assess the role of demographics and the firm-specific context (Siders, George & Dharwadkar, 2001). The control variables are gender, age, job position, company name, work tenure in the organization, work tenure in the profession and work tenure in the most significant client as considered by the respondents.

3.5 Data Analysis

To conduct the data analysis, IBM SPSS Statistics 23 was used. Firstly, after the responses were gathered, descriptive statistics were run on both dependent and independent variables. Secondly, Confirmatory Factor Analysis was done to test the factor loadings of the items used. The purpose is to confirm the factor structure by ensuring that each item only loads to one underlying construct. In order to test the internal consistency and reliability, Cronbach's Alpha is also tested. This will be elaborated upon later. Finally, Multiple Regression Analysis in the form of the OLS estimation method is performed to test the hypotheses formulated in the previous chapter. The paper also uses residual analysis in order to confirm that none of the assumptions of OLS have been violated.

Chapter 4

Results

This results section consists out of two parts. The first describes the preliminary analyses to ensure that none of the Ordinary Least Square (OLS) assumptions are violated. The second part outlines the main analysis, in which the hypotheses outlined in the theoretical framework are tested.

4.1 Preliminary Analyses

4.1.1 Descriptive Statistics

Table 2 reports the mean, standard deviation and the Pearson correlation matrix for the dependent and independent variables. These results are based on the average from each variable's total. An interesting observation can be made regarding the means of work stress and the multiple foci of commitment. Counterintuitively, while the mean of work stress is high, the means of the multiple foci of commitment are high as well. As explained in the theoretical framework, this is a commonality within Professional Service Firms (PSFs). Another commonality within PSFs is a relatively large mean for turnover intention (Fisher, 2001; Rebele & Michael, 1990). This provides an indication that work stress does not directly affect motivational factors as in the JD-R model, but instead work stress diminishes the effectiveness of motivational factors such as commitment in reducing the turnover intention, as hypothesized in this paper. Additionally, the standard deviations are rather low relative to their respective means. As such, one could conclude that most observations (68% in a normal distribution) for each variable lie near the mean. Some textbooks on quantitative analysis (e.g. Hair et al., 2014) argue that one cannot take mean values of variables that are measured on an ordinal level, as the differences between values cannot be compared.

The Pearson Correlations measure the strength of a potential linear relationship between two variables within a range of '-1' to '1'. An indication of no relationship would be given by '0', while a perfectly negative relationship or a perfectly positive relationship would be denoted by '-1' and '1', respectively. According to Table 2, all three foci of commitment correlate with each other, with the strongest correlation between organisation commitment and profession commitment ($r = .682, p < .01$), follows by the relations between organisational commitment and client commitment ($r = .394, p < .01$), and profession and client commitment ($r = .290, p < .01$). This indicates a potential issue of multicollinearity. Multicollinearity appears when the predictors are highly correlated. OLS requires that the predictors are not perfectly or approximately perfectly correlated with one another. If this is the case, the estimates would become less

accurate as the standard errors would increase. In other words, one would not be able to dissect the unique effect of each variable, as both variables are too similar. A consequence of this is that the estimates might be different if new observations were to be added (e.g. switching signs), which would be bad for the reliability of the estimates. On the other hand, the VIFs of the variables are below the limit of 5-10. Based on the VIFs, which take into account the overall model as opposed to looking at a relationship between two variables, do not indicate multicollinearity. Since both measures give opposite indications, the regression will be performed in a stepwise manner (main results) and with all variables included as well (Appendix 2).

Table 2. Descriptive Statistics and Correlations of Main Independent and Dependent Variables

Variables	N	Mean	SD	1	2	3	4	5	VIF
1. ORG Commitment	129	4.91	.96	1					2.03
2. PRO Commitment	129	5.26	.98	.682**	1				1.88
3. Client Commitment	129	5.21	1.00	.394**	.290**	1			1.19
4. Work Stress	129	5.19	1.08	.037	.011	.052	1		1.00
5. Turnover Intention	129	4.19	1.66	-.239**	-.375**	.206*	.422**	1	

** . Correlation is significant at the 0.01 level (2-tailed), * . Correlation is significant at the 0.05 level (2-tailed).

In this case, the high correlation in multiple foci of commitment is inevitable due to the nature of the PSF context and the respondents of the sample. Moreover, a clear structure for each construct of foci of commitment is found from the results of Factor Analysis (Table 3). This means that although the multiple foci of commitment are highly correlated, the items in each separate foci of commitment are proven to load to only one factor (factor loads > .40). Nevertheless, in order to prevent the effects of multiple foci of commitment to overlap during the Multiple Regression Analysis, one solution is to enter the variables one by one (stepwise regression). This might reduce the risk of having Type II Error in which H_0 is accepted, even though it should have been rejected.

With regard to correlations with the dependent variable, the results display strong and significant correlations between foci of commitment and turnover intention, as well as work stress and turnover intention. The outcome confirms the expected correlation direction between these variables. The negative and significant correlations are between organisational commitment and turnover intention ($r = -.239$, $p < .01$) and profession commitment and turnover intention ($r = -.375$, $p < .01$). Interestingly, in line with the results from a study by (Boshoff & Mels, 2000), profession commitment shows stronger correlations, even though predominantly organisational commitment is found to be the most significant predictor to turnover intention (e.g. Yalabik et al., 2017; Redman & Snape, 2005). Additionally, as expected, the correlations

between client commitment and turnover intention ($r = .206, p < .01$) and between work stress and turnover intention ($r = .422, p < .01$) are positive and significant. These findings indicate that the multiple foci of commitment and work stress might be suitable predictors for an employee's intention to quit.

4.1.2 Tests of Control Variables

Control variables are included to assess the main variables studied without having unbiased effects. Since the control variables have variance that take part in explaining the relationship between main variables, hence, in order to test the effects of the control variables on turnover intention, a linear regression analysis is conducted. After this, the selected control variables will be added to the analysis with the main independent variables. Following the stepwise backward elimination process, the control variable which has the highest VIF will be removed in each phase. When VIF is higher than 2.5, it indicates multicollinearity between variables (Cooper, Schindler, & Sun, 2006) that might have damaging effects to the analysis.

Table 3 provides the results from the test of control variables using a linear regression analysis. Phase 1 starts with including all the control variables determined in the Chapter 3. Age and work tenure in profession show a significant effect ($\beta = -.580, p < .01$ and $\beta = -.504, p < .10$). Our focus here is to manage the issue with multicollinearity, thereby variables with VIF above 2.5 will be eliminated. In this phase, dummy variable for associates which has the highest VIF is removed. In Phase 2, age remains to be statistically significant ($\beta = -.644, p < .01$). It can be seen that the VIF from all control variables have decreased due to the elimination of dummy for associates. Nevertheless, work tenure in organisation still has VIF above 2.5, and thus it is excluded in the next phase to deal with multicollinearity. In Phase 3, age consistently shows a statistically significant effect to turnover intention ($\beta = -.586, p < .01$). Moreover, the all control variables appear to have VIF below 2.5 after the removal of the previous two variables. This indicates that these variables are less correlated with each other, therefore will be included in the regression analysis with the main variables.

Table 3. Tests of Control Variables

Variables	DV: Turnover Intention								
	Phase 1			Phase 2			Phase 3		
	B	SE	VIF	B	SE	VIF	B	SE	VIF
Constant	3.605***	.610		4.208***	.291		4.208***	.290	
<u>Control Variables</u>									
Gender	-.103	.294	1.108	-.076	.294	1.100	-.120	.288	1.060
Age	-.580***	.218	2.446	-.644***	.211	2.280	-.586***	.198	2.003
Dummy for PWC	.431	.397	1.384	.458	.397	1.379	.506	.392	1.348
Dummy for KPMG	.067	.653	1.129	.010	.651	1.122	.081	.644	1.101
Dummy for EY	-.389	.364	1.421	-.300	.356	1.354	-.288	.355	1.351
Dummy for Associates	.922	.820	8.240						
Dummy for AM	.607	.603	4.694	.031	.320	1.316	.045	.319	1.312
Tenure in Organisation	.366	.348	6.196	.266	.337	5.789			
Tenure in Profession	.504*	.286	4.181	.424	.277	3.916	.567***	.208	2.223
Tenure in Client	.346	.209	2.244	.336	.209	2.239	.417**	.182	1.694
F-value	2.305**			2.415**			2.647***		
Adjusted R ²	.093			.091			.093		
N	129			129			129		

t statistics in parentheses

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

4.1.3 Tests of Outliers and Normality

OLS assumes that the residuals of the analysis need to be normally distributed in order to have reliable statistical tests. In order to ensure that the sample residuals of the analysis are normally distributed, the Kolmogorov-Smirnov and Shapiro-Wilk tests are performed. The tests' results (Appendix 3) are not significant at conventional levels ($p = .200 > 0.05$ and $p = .693 > 0.05$, respectively), which suggests that the residuals are normally distributed. Nonetheless, the boxplot showed one extreme value that does not fit with the greater part of the dataset. As such, it is essential to test whether this outlier is an influential effect during the regression analysis. One suggestion would be to remove this observation from the sample in the

regression model. After excluding this sample from the test, the results do not change substantially. The estimates and their levels of significance remain almost the same. This is confirmed by a Cook's Distance test (Appendix 4). Cook's distance measures the influence of a unique case on the regression results. None of the Cook's values for the observations exceeded the critical level of '1' (Cook & Weisberg, 1982). Thus, it can be concluded that outliers are not an issue. As such, the extreme value will be taken into account in the analysis as well.

4.1.4 Psychometric Tests (Factor Analysis and Reliability Scales)

The previous chapter discusses the survey instruments used to measure both the independent and dependent variables. Following that, this section focuses on forming a clear structure for independent variables: multiple foci of commitment and work stress. Exploratory Factor Analysis with varimax (orthogonal) rotation method are used to determine the factor loading from each item. The purpose of conducting this analysis is to make decision whether to include or exclude the items from the variable measures. Moreover, to test the reliability of the scales, Cronbach's Alpha was used. To come to this conclusion, the communalities (all items $> .3$), Eigenvalues, scree plot, KMO test (.842) and Bartlett's test of sphericity ($p < .01$) are taken into account.

Table 4 presents the final outcomes, which is the result from the second iteration process. The four factors extracted are in accordance to the Eigenvalue (Eigenvalue > 1.0) and the scree plot, which also shows four points before and including the point of inflexion. Firstly, the four items used to measure commitment to organisation all nicely load to one factor (Factor Loading $> .7$). There are some cross-loading to commitment to professional for three items in this construct, however, the factor loading is relatively low. The reliability scale is also high (Cronbach's Alpha = .910). An attempt to remove one item from this construct was done, however, it did not change the structure nor improve the Cronbach's Alpha. As such, it is unnecessary to remove items. Similarly, there are two items in the commitment to profession that load to commitment to organisation. Nevertheless, as the factor loading to the main construct is much higher (Factor Loading $> .8$) and the reliability scale is also high (Cronbach's Alpha = .940), it can be concluded that the structure is clear. An attempt to remove one item did not increase the Cronbach's Alpha nor the factor loading, thereby all four items are kept. Thirdly, the structure for commitment to client is clear in which there is no factor loading to any other construct and all the four items load to only one construct (Factor Loading $> .8$). The Cronbach's Alpha coefficient is .95, suggesting that it has relatively high internal consistency. Fourthly, items to measure work stress are reduced to seven, while originally it has eight items. All seven items show a clear structure with factor loadings higher than .7. The item removed

was 'I have felt fidgety or nervous as a result of my job' which has the lowest communalities after extraction (.325). Thus, it was excluded in the second iteration process. This removal results in a higher alpha coefficient for the work stress construct (Cronbach's Alpha = .89). The low communalities in this item might be due to the use of word 'fidgety'. One reason can be due to the unfamiliarity of that word in Indonesia context.

4.2 Hypotheses Testing

The results of the Multiple Regression Analyses are presented in Table 5. All independent variables are centered, except for the dummy variables, in order to ease interpretation and lower the possible correlation between interaction terms and their individual components. A baseline model with only control variables was already shown in Table 4 in the previous section. In Table 5, each model includes only two independent variables related to one foci of commitment and their interaction term. Firstly, model 1 displays the main effects of organizational commitment and work stress. Secondly, model 2 includes profession commitment and work stress. Finally, model 3 presents client commitment and work stress.

Firstly, in Model 1, which is related to Hypothesis 1, 4, 5a and 5b, for an individual with an average level of work stress, a one unit increase in organizational commitment will decrease turnover intention by 0.397. For an individual with an average level of organizational commitment, a one unit increase in work stress will increase turnover intention by 0.285. For an individual that is extremely stressed, i.e. has a value of 7 for the work stress variable (about two standard deviations away from the mean), the effect of a one unit increase in organizational commitment on turnover intention will be the following: $-0.397 + 0.120(7 - 5.19)$, which is about -0.180. As such, an increase in organizational commitment is always predicted to decrease turnover intention, but this effect is diminished by an increase in work stress. In other words, highly stressed individuals with a given level of organizational commitment are more likely to quit the organization than an individual with the same level of organizational commitment but with low work stress. For an individual that is extremely committed to the organization, i.e. has a value of 7 for the organizational commitment variable (about two standard deviations away from the mean), the effect of a one unit increase in work stress on turnover intention will be the following: $0.285 + 0.120(7 - 4.91)$, which is about 0.536. Both independent effects of commitment and work stress are significant ($p < 0.05$), and so is their interaction. As such, an increase in work stress is always predicted to increase turnover intention, but, strangely, this effect of work stress is larger for highly committed individuals. This will be discussed in a later chapter. According to these results, Hypothesis 1, Hypothesis 4, Hypothesis 5a, and Hypothesis 5b are supported.

Table 4. Factor Loadings and Scale Reliability

Items	1	2	3	4
1. Organisational Commitment				
How committed are you to your <i>organisation</i> ?	.812	.383		
To what extent do you care about your <i>organisation</i> ?	.725			
How dedicated are you to your <i>organisation</i> ?	.794	.389		
To what extent have you chosen to be committed to your <i>organisation</i> ?	.858	.302		
2. Profession Commitment				
How committed are you to your <i>profession</i> ?		.861		
To what extent do you care about your <i>profession</i> ?	.310	.864		
How dedicated are you to your <i>profession</i> ?		.874		
To what extent have you chosen to be committed to your <i>profession</i> ?	.348	.827		
3. Client Commitment				
How committed are you to your <i>client</i> ?			.901	
To what extent do you care about your <i>client</i> ?			.927	
How dedicated are you to your <i>client</i> ?			.886	
To what extent have you chosen to be committed to your <i>client</i> ?			.936	
4. Work Stress				
Working here makes it hard to spend enough time with my family				.721
My job gets to me more than it should				.814
There are lots of times where my job drives me right up the wall				.814
Working here leaves little time for other activities				.783
Sometimes when I think about my job I get a tight feeling in my chest				.738
I feel like I never have a day off				.846
Too many people at my level in the company get burned out by job demands				.736
Scale Reliability – Cronbach's α	.910	.940	.950	.890
Eigenvalue	1.058	2.656	4.262	6.539

Extraction method: Exploratory Factor Analysis, Rotation Method: Varimax with Kaiser Normalisation, Factor Loadings < .30 are suppressed

Table 5. Results of Multiple Regression Analyses

Variables	DV: Turnover Intention					
	Model 1		Model 2		Model 3	
	B	SE	B	SE	B	SE
Constant	9.297***	2.206	7.985	2.126	10.180***	2.297
<u>Control Variables</u>						
Age	-.198**	.087	-.149*	.084	-.235**	.091
Gender	-.190	.254	-.142	.241	-.119	.266
Dummy for PWC	.361	.351	.561*	.335	.286	.372
Dummy for KPMG	-.411	.581	-.345	.544	-.272	.600
Dummy for EY	-.213	.320	-.203	.309	-.080	.333
Dummy for AM	.024	.281	.041	.266	.029	.297
Tenure in Profession	.029**	.011	.027**	.011	.036***	.012
Tenure in Client	.017*	.010	.015	.010	.012	.011
<u>Independent Effects</u>						
Organisational Commitment	-.397***	.136				
Profession Commitment			-.607***	.125		
Client Commitment					.224	.135
Work Stress	.285***	.063	.291***	.059	.286***	.067
<u>Interaction Effects</u>						
ORG Commitment – Work Stress	.120**	.054				
PRO Commitment – Work Stress			.107**	.051		
CLIENT Commitment – Work Stress					.035	.064
F-value	5.959***		7.777***		4.432***	
Adjusted R²	.299		.368		.288	
N	129		129		129	

t statistics in parentheses

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Secondly, in Model 2, which is related to Hypothesis 2, 4, 6a and 6b, for an individual with an average level of work stress, a one unit increase in profession commitment will decrease turnover intention by 0.607. For an individual with an average level of profession commitment, a one unit increase in work stress will increase turnover intention by 0.291. For an individual that is extremely stressed, i.e. has a value of 7 for the work stress variable (about two standard deviations away from the mean), the effect of a one unit increase in profession commitment on turnover intention will be the following: $-0.607 + 0.107(7 - 5.19)$, which is about -0.413. As such, an increase in profession commitment is always predicted to decrease turnover intention, but this effect is diminished by an increase in work stress. In other words, highly stressed individuals with a given level of profession commitment are more likely to quit the organization than an individual with the same level of profession commitment but with low work stress. For an individual that is extremely committed to the profession, i.e. has a value of 7 for the profession commitment variable (about 1.75 standard deviations away from the mean), the effect of a one unit increase in work stress on turnover intention will be the following: $0.291 + 0.107(7 - 5.26)$, which is about 0.477. Both independent effects of commitment and work stress are significant ($p < 0.05$), and so is their interaction. As such, an increase in work stress is always predicted to increase turnover intention, but, strangely, this effect of work stress is larger for highly committed individuals. This will be discussed in a later chapter. Interestingly, the effect of profession commitment is stronger than the effect of organizational commitment. From these results, it can be concluded that Hypothesis 2, Hypothesis 4, Hypothesis 6a and Hypothesis 6b are supported.

Finally, model 3, which is related to Hypothesis 3, 4, 7a and 7b, for an individual with an average level of work stress, a one unit increase in client commitment will increase turnover intention by 0.244 (if one assumes a slightly higher confidence level than 0.1). For an individual with an average level of client commitment, a one unit increase in work stress will increase turnover intention by 0.286. The interaction term between client commitment and work stress is not significant ($p = 0.58 > 0.10$). As such, there is no significant effect of client commitment on the relationship between work stress and turnover. Additionally, there is no significant effect of work stress on the relationship between client commitment and turnover. Thus, Hypothesis 3, Hypothesis 7a and Hypothesis 7b are not supported.

Chapter 5

Discussion and Conclusion

5.1 Discussion

This thesis investigated the interaction effects and the independent effects of work stress and each foci of commitment on turnover intention in the PSF context. Using the JD-R model, on the one hand, work stress is expected to weaken the negative relationship between organizational commitment and turnover intention. The same goes for profession commitment. On the other hand, work stress is hypothesized to intensify the positive relationship between client commitment and turnover intention. With the use of an online survey tool, this study has gathered responses of 129 respondents from accounting firms in Indonesia, an example of a PSF. Employee retention is one of the main agenda points for PSFs, since it is known for having high levels of work stress which increases the employee's intention to quit. Commitment is seen as a factor that could potentially reduce any negative effects affiliated with work stress.

With regard to the independent effects, the results suggests that both organizational commitment and profession commitment are significantly related to the intention to quit, which is in line with the findings from previous studies (e.g. Griffeth et al., 2000; Boshoff & Mels, 2000). In this case, both foci of commitment show negative effects on turnover intention. The evidence presents that profession commitment, surprisingly, has a stronger effect than organizational commitment on turnover intention. The findings thus support the results from Boshoff & Mels (2000). When employees are highly committed to their profession, they may perceive the company as being capable to provide resources to advance their skills and follow their professional aspiration. As such, they would be more likely stay in the organization.

Furthermore, client commitment is found to have no significant effect on turnover intention. The coefficient sign, however, shows a positive direction, which is in line with the hypothesis. Commitment is built over time. On average, however, the respondents in the sample only had an average tenure with their most important client of 5.2 months. Such a short interaction with the client is unlikely to raise the employee's client commitment. As such, client meetings may simply be seen as a job demand in accordance with their responsibilities towards their organization. This may strengthen their commitment to their own organization (Olsen et al., 2016; Kinnie & Swart, 2012).

Moreover, the outcomes show consistent and robust positive effects of work stress on turnover intention over several analyses. Additionally, it is found to have the strongest effects on intention to quit. This implies that employees in the PSF context are exposed to high levels of stress, which limits their

capability to stay in the company. Over time, the emotional attachment to the organization may decrease, which makes these employees lose interest in their job and simply do the tasks because they are obliged to (Michael et al., 2009).

From the results section it has become clear that there exist moderating effects between work stress and the two foci for commitment. In terms of organizational commitment, two mechanisms could be at play. Firstly, a situation may arise in which the employee faces high levels of work stress, despite being very organizationally committed. In that situation, work stress might reduce the negative effect of commitment on turnover intention. It is not that work stress reduces commitment, but rather work stress overtakes the thought process of the employee, making him or her focus on the negatives as opposed to the positives of his or her inherent level of commitment. The results are in accordance with this mechanism, as commitment reduces the intent of turnover, yet this effect is diminished by larger levels of work stress. The second mechanism focussed on organizational commitment acting as a buffer against the negative effects of work stress. Interestingly, the interpretation of the interaction effect showed an opposite effect: work stress increases the intent of turnover, yet this effect is amplified when the level of organizational commitment is high. This is not what was expected, and it may be interesting for future research to create a better understanding of why this might occur.

Profession commitment decreases turnover intention, but if work stress is high this effect is diminished. Thus, work stress does not directly affect profession commitment, but instead it may incite the employee to fulfil his or her commitment to the profession in an organization with lower work stress. The second mechanism works in a way that profession commitment will buffer the work-stress turnover intention relationship. The results, however, contrary to my prediction, show a different effect. Whilst work stress increases intention to quit, this effect is intensified when commitment profession is high, instead of what was hypothesized earlier. Similar to organizational commitment, this result is rather surprising, thus it would be interesting to be investigated in the future research.

Lastly, although, work stress significantly affects the intention to quit in the final model, client commitment has no significant effect on turnover intention. Moreover, the interaction effect of work stress and client commitment is found to be not significant. This may be due to the sample characteristics, in which the respondents are relatively young and new to the job, therefore, a strong connection to the client has not yet been formed.

5.2 Managerial Recommendations

Several managerial recommendations can be drawn from the results of this study. Firstly, the strong influence of work stress on the employees' intent of turnover implies that companies should focus on managing work stress. It is crucial for the company to assess the level of work stress among the employees in order to ensure that it does not exceed an acceptable level which will increase turnover intention. Moreover, Parker & De Cotiis (1983) suggest that companies should put much effort into educating the employees on how to deal with work stress. For instance, a company may want to keep an open dialogue with its employees to enable having quality discussions regarding the underlying issues of work stress the employees experience.

Secondly, as organizational and profession commitment are also found to be significant predictors to turnover intention, management should aim to promote the company's values, vision and mission (Boshoff & Mels, 2000). This strategy could lead to a stronger identification of employees with the organization. Moreover, the top level of leadership should support the culture of appreciation and recognize one's effort. Increasing job resources such as training and development programs to enhance employees' professional skills should also be emphasized. To further develop the employees' expertise, the programs should be personalized based on what one needs. Supervisors can play as an agent to pay attention and gain better understanding on this. Boshoff & Mels (2000) further suggest that employees should be given the opportunity to join a professional association by providing a subsidy for membership.

Moreover, given the fact that moderating effects between the foci of commitment and work stress were found, it becomes increasingly important to balance work stress while taking into account the level of commitment, and vice versa. They do not simply have an additive effect, but there are effects beyond the additive that should be accounted for in management policies.

5.3 Limitations

As with every other research, this one also comes with several limitations. Firstly, the limitation arises from the use of cross-sectional data. The use of panel data allows us to better identify causal relationships between variables. This is because with cross-section data we cannot observe individuals over time. In other words, this research cannot conclude if high work stress or the multiple foci of commitment (and vice versa) come first and lead to less or more turnover intention. Additionally, the research cannot say with certainty that turnover intention does not influence the foci of commitment or the level of stress.

Secondly, this research includes only one type of Professional Service Firms (PSF) in one country. Even though the nature of work of PSF around the world is relatively the same, different (organizational/professional) cultures might play a role on choosing the response in the survey. Moreover, the sample's characteristics are limited to the younger generation (range of age 21 – 32) as well as to more junior positions (associates, senior associates and assistant managers) in the company. Nevertheless, the composition of workforce in PSFs is dominated by these profiles. That being said, the rest of the group that is not represented in this research might have a different perspective on how they perceive work stress, commitment to a set of foci and their intention to quit. Consequently, the generalization from the results has to be noted in caution. Another limitation related to external validity is that the population composition of the PSFs is not known. As such, I cannot conclude that the composition of the sample is similar to the overall population of PSF employees. This may endanger external validity, as the results may not be able to be extrapolated to the general population. Nevertheless, the results provide indications for future research.

The third limitation comes from the use of a self-report survey method, which may lead to a common method bias. A common method bias happens due to the subjectivity of the respondents when making their choice in the survey. The choice is solely based on their feelings and is not backed up by other parties' opinion, such as supervisor rating or other experimental method. However, in the previous literature (e.g. Yalabik et al., 2017; Parker & DeCotii, 1983), the variables used: work stress, multiple foci of commitment and turnover intention, are most commonly measured through a self-report survey. For instance, Parker & De Cotii (1983) claimed that "stress is in the eye of the beholder". The benefit of self-report survey methods, however, are that it is only the individual employee that can determine his or her level of stress, commitment, et cetera. As such, it is preferable to use self-report survey methods.

The last issue might be multicollinearity between the commitment targets that were addressed in Chapter 4. In this case, the three foci of commitments are all highly correlated with each other. Multicollinearity can mislead the results of the analysis as multicollinearity decreases the accuracy of the estimate in the form of an inflated standard error. When adding observations, the signs may flip or significance may differ substantially. As such, multicollinearity is not good for the reliability of the results. Nevertheless, a clear construct structure can be seen from the Factor Analysis, which implies that the factors are, to some extent, different. Furthermore, high correlations between these commitments targets in PSFs are inevitable due to the nature of the work. In this research, the multicollinearity is dealt by entering the commitment variable one by one to analyse the interaction effect in a stepwise regression process.

5.4 Future Research Recommendation

From this study, several future research recommendations can be made. Firstly, future studies should aim to include larger samples with more various respondents' profiles within PSFs or outside the PSF context. Moreover, the model can be replicated in a different setting, such as across different culture. Although the nature of work in PSFs is nearly the same, it would still be interesting to see how other demographic and geographic factors affect the responses. By doing this, the generalizability of the results will also increase. Furthermore, the model in this research can be brought to another context outside PSFs. This different set up will enable the future researcher to compare the results from different work settings in which it could also be an insightful discussion in this topic. The second future research recommendation is to use longitudinal study approach to get a better understanding on the variables studies over time. With the current research, we can only draw associations between variables studies at a specific point of time. On the other hand, with a time series data, it enables the researcher to examine the causal relationship. Additionally, interviews can be added to gain insights on the 'why' people perceive certain level of work stress, multiple foci of commitment and their intent of turnover. This may help to get a better understanding, for example, to the results that currently presented in this study. It will be interesting to analyse how work stress increases turnover intention when the commitment is also high. Finally, as this research aims to unpack the JDR model and extend it to the commitment-turnover study in the PSF context, I recommend future researcher to further expand the model to get a more holistic view on both JDR and organizational outcomes. For example, future research may use the complete model of JD-R, including measuring the job demands and job resources.

5.5 Conclusion

In conclusion, this thesis contributes to the existing literature by gaining insights into the moderating effects and independent effects of work stress and multiple foci of commitment on the intention to quit in the PSF context using the JD-R model. This study is relevant to meet one of the main challenges in the PSF context, which is employee retention. The results suggest that work stress has a dampening effect on the relationship between organizational commitment and turnover intention, as well as on profession commitment-turnover relation. PSFs should pay attention on balancing the efforts offered to deal with work stress and to raise attachment of employees to the organization and the profession.

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Appendix 1. Independent and Dependent Variables Measures

Organizational Commitment - K. U. T. measurement

1. How committed are you to your organization?
2. To what extent do you care about your organization?
3. How dedicated are you to your organization?
4. To what extent have you chosen to be committed to your organization?

Profession Commitment – K. U. T. measurement

1. How committed are you to your profession?
2. To what extent do you care about your profession?
3. How dedicated are you to your profession?
4. To what extent have you chosen to be committed to your profession?

Client Commitment – K. U. T. measurement

5. How committed are you to your client?
6. To what extent do you care about your client?
7. How dedicated are you to your client?
8. To what extent have you chosen to be committed to your client?

Intention to Quit - Hom et al. (1984)

1. I often think about quitting my job.
2. What are the chances that you will look for a new job within the next 12 months?
3. Do you intend to leave your organization in the next 12 months?

Work Stress – Parker & DeCotiis (1983)

1. I have felt fidgety or nervous as a result of my job - **removed**
2. Working here makes it hard to spend enough time with my family
3. My job gets to me more than it should
4. There are lots of times when my job drives me right up the wall
5. Working here leaves little time for other activities
6. Sometimes when I think about my job I get a tight feeling in my chest
7. I feel like I never have a day off
8. Too many people at my level in the company get burned out by job demands

Appendix 2. Multiple Regression Analysis (All Variables)
Interaction effects entered simultaneously

Variables	DV: Turnover Intention - Organisation					
	Model 1		Model 2		Model 3	
	B	SE	B	SE	B	SE
Constant	3.605***	.610	3.927***	.495	3.975***	.495
<u>Control Variables</u>						
Age	-.580***	.218	-.262	.180	-.233	.180
Gender	-.103	.294	-.135	.235	-.128	.235
Dummy for PWC	.431	.397	.306	.330	.197	.333
Dummy for KPMG	.067	.653	-.582	.540	-.435	.558
Dummy for EY	-.389	.364	-.273	.295	-.324	.301
Dummy for Associates	.922	.820	.609	.658	.588	.655
Dummy for AM	.607	.603	.298	.486	.251	.483
Tenure in Organisation	.366	.348	.418	.280	.435	.279
Tenure in Profession	.504*	.286	.171	.236	.155	.235
Tenure in Client	.346	.209	.130	.174	.126	.173
<u>Independent Effects</u>						
Organisational Commitment			-.194	.172	-.182	.173
Profession Commitment			-.611***	.160	-.605***	.162
Client Commitment			.499***	.132	.506***	.133
Work Stress			.654***	.116	.599***	.119
<u>Interaction Effects</u>						
Organisational Commitment – Work Stress					.192	.178
Profession Commitment – Work Stress					-.044	.176
Client Commitment – Work Stress					.095	.125
F-value	2.305**		7.806***		6.770***	
Adjusted R²	.093		.427		.434	
N	129		129		129	

t statistics in parentheses

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

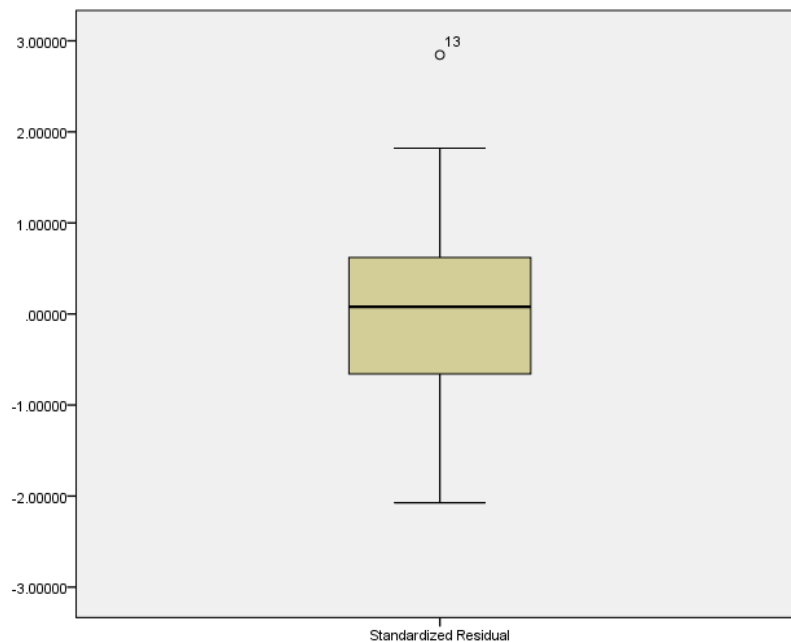
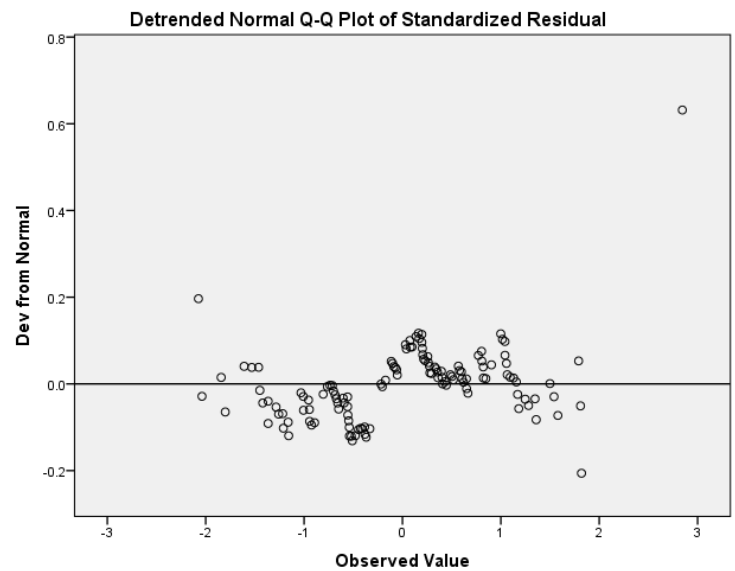
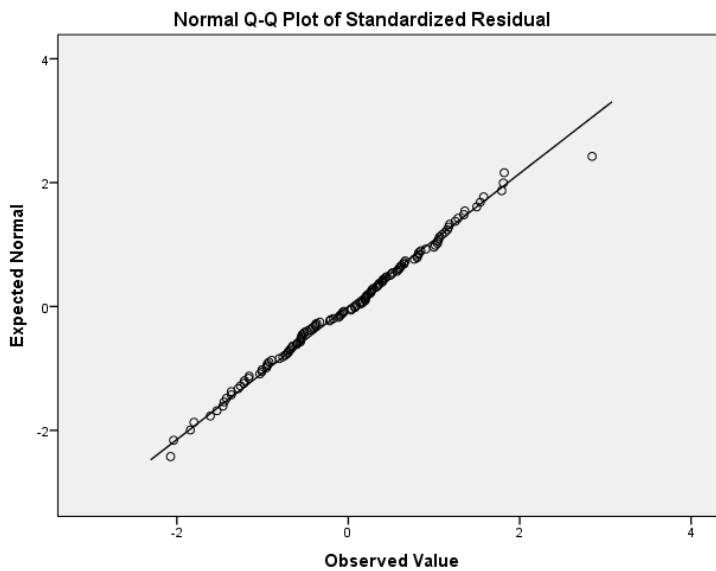
Appendix 3. SPSS Output – Tests of Outliers and Normality

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
ZRE_11	.050	129	.200*	.992	129	.693

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction



Appendix 4. Results of Cook's Distance Test

